December 15, 2009

To: The Clerk of the United States Bankruptcy Court for The Southern District of New York One Bowling Green New York, New York 10004

And

Irving H. Pickard, Trustee C/o Baker & Hostetler LLP Attn: Claims Departments 45 Rockefeller Plaza New York, New York 10111

Regarding BLMIS Account 1ZA666, claim 005499

I recently reviewed your Determination of Claim letter. You state that I did not have an account and I am not a customer of BLMIS. I had 3 accounts, one directly with Bernard Madoff, and two indirect accounts. The two indirect accounts are Mot Family Investors and Lakeview Investment, LP.

I've attached the Madoff customer account list. Mot Family Investors is listed as an account. Lakeview, was invested in Rye Select Broad Market Fund, LP., also listed on the Madoff customer account list. I disagree with your determination of me not having an account with Bernard Madoff.

You have all of the above records now on file as they were sent certified.

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Stephen Stern

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